



*Software Development Specifications
for Electronic Filing of
Idaho Individual Income Tax Returns
Tax Year 2005*



Software Developers,

Attached are Idaho 2005 record layout specifications for Electronic filing. Forms are included, to get a copy of our instructions you can go to our web site <http://tax.idaho.gov/> then click on the tax pro button.

What is new for 2005?

- New credit form added, Form 44. The form 44 accommodates most of the credits that were on the form 40 and 43 return, to include new credits allowed but will not be available this year to be e-filed.
- Added a new voluntary donation
- Tax rate schedule changed.
- Holding period for capital gain reduced from 18 months to 12 months.
- Extension of time to file by an individual in a combat zone is the same as the IRS.
- Added reject codes, if you do not support state only filing you will need to implement to be able to transmit tax returns back to us if rejected at the state level.
- We have also requested a scan line on the payment voucher; this is not mandatory but would be of great help in our processing if this could be done, specifications are included in this document.
- Idaho follows the same time line as the IRS for testing of software, when you are ready to test please notify Robin Allen at rallen@tax.idaho.gov or 208-334-7783

All changes are indicated in red in the document. If you have any question or comments, please let me know.

Idaho is looking forward to working with you again this year.

Dawn Glazier
208-334-7822
dglazier@tax.idaho.gov

**Idaho electronic filing specifications
2005
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INTRODUCTION

This publication outlines the communication procedures, transmission formats, character sets, validation criteria and reject codes for filing individual income tax returns as part of the Federal State Electronic Filing program between the Internal Revenue Service (IRS) and the State of Idaho.

The material in this publication will provide software developers the necessary information for capturing and formatting Idaho income tax data and the associated federal information required as part of an Idaho return.

This publication does NOT replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in developing the Idaho return. See IRS Publication 1346: *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns* and Publication 1345: *Handbook for Electronic Filers of Individual Income Tax Returns*.

The *Idaho Electronic Filer Handbook* provides filers and transmitters with the procedural aspects of filing an Idaho return jointly with the taxpayer's federal return.

CONTACT PERSONNEL

Coordinator – Dawn Glazier
dglazier@tax.idaho.gov

208-334-7822
208-334-7650 (FAX)

Technical Assistance - Steve Thimsen
sthimsen@tax.idaho.gov

208-334-7569
208-334-4625 (FAX)

Testing Problems - Robin Allen
rallen@tax.idaho.gov

208-334-7783
208-334-7650 (FAX)

Tax Policy-Janice Boyd
jboyd@tax.idaho.gov

208-334-7530
208-334-7844 (FAX)

Michelle Lanier
mlanier@tax.idaho.gov

208-334-7530
208-334-7844 (FAX)

WHO CAN FILE ELECTRONICALLY

Idaho will allow returns to be filed electronically if they meet the criteria set by the IRS and the State of Idaho. The following is a list of returns acceptable for electronic filing.

1. Form 40 & 43
2. Form 39R, 39NR, 44, CG, 49, 49C, 49R, 55, 56, 67, 68, 68R, 69, 69R, 75, 49E
3. Refund Returns, Balance Due Returns & Direct Deposit
4. Deceased Taxpayers
5. Credit for taxes paid to another state.
6. Married filing separate returns

EXCLUSIONS FROM IDAHO ELECTRONIC FILING

For Tax Year 2005, there are some restrictions for filing an Idaho electronic return. These are as follows:

1. Non-calendar year filers
2. Prior Year Returns

➤ **NOTE:** These are over and above the IRS restrictions listed in Publication 1345.

ACKNOWLEDGMENT OF IDAHO ELECTRONIC RETURN PURPOSE OF IDAHO ACKNOWLEDGMENT

The Idaho Acknowledgment system is designed to inform transmitters that the Idaho return data has been retrieved and is being processed by the Idaho State Tax Commission.

DESIGN FOR IDAHO ACKNOWLEDGMENT SYSTEM

Idaho will participate in the combined Federal/State acknowledgment program. State acknowledgments will be transmitted by Idaho to the IRS through the EMS (Electronic Management System). Transmitters will be able to retrieve State acknowledgments in the same way as Federal acknowledgments are retrieved. The record layout for the new 120 byte State acknowledgment is included in this publication.

RETURNS RECEIVED AT THE IDAHO STATE TAX COMMISSION

The Acknowledgment Record will inform the Transmitter that the return was received by the State of Idaho. It will not indicate whether any errors were identified.

RESOLUTION PROCESS NON-RECEIPT OF IDAHO ACKNOWLEDGMENT RECORD

In all instances, ensure you have received an IRS Acknowledgment Record and the federal tax return was accepted and contained an Idaho state return prior to contacting the Idaho State Tax Commission.

CONTACT THE IDAHO STATE TAX COMMISSION IF:

1. Idaho Acknowledgment Records were received for some returns, but not all returns filed on the same day.
2. IRS Acknowledgment Records were received more than two working days ago and no Idaho Acknowledgment records have been received for the same tax returns.
3. Acknowledgment records have been received for a Transmission day that follows a day that no records were received. I.e. received acknowledgment records for Wednesday, but not for Tuesday.

WHO TO CONTACT

To check on the status of an Idaho Acknowledgment Record contact: the Idaho State Tax Commission at (208) 334-7783.

Have the following information available when making the call:

Electronic Filer ID Number (EFIN)
Primary SSN
Transmission Date
Date of IRS Acknowledgment Record
Contact Name and Phone Number

IDAHO TESTING

Idaho requires all software developers to test with the Idaho State Tax Commission. State testing can occur the same time as IRS testing begins. To facilitate testing, the commission has generated test cases based on the IRS PATS test example. The Social Security numbers, names and addresses have been altered and Idaho specifics added. The test package will detail the conditions and acceptance procedures. In general, the Idaho State Tax Commission will notify you as soon as possible of acceptance or if problems exist with your test cases.

Please support all schedules, forms and occurrences. It is important to customers and to the State of Idaho that customers are provided with a full range of services.

If you are not supporting all forms and schedules, please inform the State of Idaho before the first test transmission test.

If you offer on-line filing you are required to send a test transmission.

The Preparers are not required to test, however, the Idaho State Tax Commission will accept and process any tests received. Consult the Idaho Electronic Filing Test Package for more information.

GENERIC AND UNFORMATTED RECORD

The IRS defines two record types for state collection of income tax data as part of the Federal State Electronic Filing program. The generic record is a specific formatted record layout that defines each field's characteristics. In the generic record, Idaho captures the state return. The unformatted records consist of nine (9) occurrences, each with 4853 characters (60 lines with 80 characters each).

GENERIC RECORD

In this section, Idaho captures the Idaho Forms 40 and 43.

Header Section. Contains identifying information for the return including the Declaration Control Number (DCN) assigned to the return. This is the same DCN assigned to the Federal Return.

State Preparer/Transmitter Section. Idaho uses this section of the record to capture Idaho return preparation information.

Entity Section. This section provides name and address information. Idaho requires the exact data in these fields as are stored in the federal return. However, reformatting is required due to field length differences. The IRS character specifications and editing requirements apply to these fields as defined for the federal return.

Consistency Fields. The IRS provides based consistency fields and checks. If an entry is significant, it will be compared to the federal return. If it does not match, the returns (both federal and state) will be rejected. The record layout lists the corresponding federal field.

Alphanumeric Fields. The generic record provides five (5) fields, each 80 characters in length for states to define additional data fields. The record layout shows (for each field used) how the 80-character field is broken down into individual data fields.

Signed Numeric Money Fields. This section contains 116 fields, each 12 characters in length for the storing of money fields. In this section, Idaho captures the Idaho Forms 40, 43, 39R, 39NR, 44, 49, 49C, 49R, 55, 56, 67, 68, 68R, 69, 69R, 75, CG and 49E. For the majority of Idaho returns, these are the parts of the forms used by Idaho taxpayers.

Record Terminus Section. The 1-character field with a value of “#” that indicates the end of the generic record.

UNFORMATTED STATE RECORDS

The Unformatted State Records Section will be utilized for the capture of the federal return and Idaho Forms 40, 43, 39R, 39NR, 44, 49, 49C, 49R, 55, 56, 67, 68, 68R, 69, 69R, 75, CG and 49E

In defining the requirements for the unformatted records, Idaho adheres to the following principles:

1. Idaho is requiring the complete federal return.
2. Idaho utilizes the federal field number for data defined by the IRS.
3. Idaho is storing the data in the same method as the IRS, with the data being preceded by the field number. The Idaho portion of federal data should be identical to the IRS data with the exception of eight characters. The following state record characters should be substituted for the corresponding IRS values.

The characters are:

..... IDAHO			
IRS Character	Substitution Characters	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[{	7B	C0
]	}	7D	D0
#	\$	24	5B

The federal data must be formatted using the IRS formatting requirements for variable length records.

The IRS Summary Record does not have to be placed in the unformatted state record. If it is included, it will not be edited or processed by the Idaho State Tax Commission.

As Idaho is capturing the federal forms and schedules intact (as formatted for the IRS) there is the chance that not all of the data can be stored in the unformatted records. If storing of the federal data requires more space than available in the (9) unformatted records, the Idaho return is not eligible for electronic filing. If more than one unformatted record is required for the federal return, DO NOT split forms or schedules across unformatted records.

CHARACTER SETS - ALLOWABLE ENTRIES

Idaho follows the IRS requirements for field character specifications. All IRS fields captured for Idaho would be formatted identically to the IRS format.

The following descriptions of fields have been extracted from IRS Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2004).

ALPHA (A) A - Z Upper case alpha characters only

NUMERIC Values 0 - 9, Right-justified, zero-filled

1. **Money Fields.** All money fields are 12 characters: 11 numeric characters followed by negative sign (-) if a negative entry. If a positive entry, the last position is blank. All money entries are whole dollars (no cents).

Significant: not all zeros, right justified, zero filled. Non-significant: blank filled. No dollar signs, commas, periods or other non-numeric characters would be inserted into the field.

2. **Percentage Fields.** 5 numeric characters, left justified, zero-filled. Decimal points entered - assumed to be between the left-most and second left-most position.

Example: 25.32% = 02532, 105% = 10500
If less than 100% = preceded with a zero.

EXCEPTION: **Ratio** 5. Numeric characters, no leading zero. No decimal points entered – assumed to precede left-most position.

Example: 65.987% = 65987

3. **EIN (Employer ID Numbers).** On Schedules C and F should be blank if there is no number.

4. **Zip Code.** Should be left justified. If there are only 5 zip code characters, the 7 remaining digits must be zero filled. If the 3 digit Bar Code Delivery Point is not present, left justify the Zip Code and Zip + 4 and zero fill remainder.
5. **Other Numerics.** If present: all numeric, right justified, zero-filled. If not present: **ZERO-fill, UNLESS OTHERWISE SPECIFIED IN THE RECORD LAYOUT FOR THAT FIELD.**
6. **Dates.** M=month. D=day. Y=year. Format will depend on field size (either MMYYYY or MMDDYYYY). If date is not known or covers various dates, enter zeros.

ALPHANUMERICS: A - Z (upper case). 0 - 9

State fields that are identical to a corresponding federal field would follow the same usage of special characters as outlined in Publication 1346.

For instance, name and address fields on the Idaho form must be identical to the federal return. The usage of special characters on the Idaho return is limited to what is allowed by the IRS.

2005

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☐

See instructions, page 6 for the reasons for amending and enter the number. ☐

For calendar year 2005, or fiscal year beginning _____, ending _____ **A R F W M**

PLEASE PRINT OR TYPE	Your first name and initial		Last name		Your Social Security Number (required)	
	Spouse's first name and initial		Last name		Spouse's Social Security Number (required)	
	Mailing address					<input type="checkbox"/> Taxpayer deceased in 2005
	City	State	Zip Code	<input type="checkbox"/> Spouse deceased in 2005		

Do you need Idaho income tax forms mailed to you next year? ☐ Yes ☐ No

Filing status If filing married joint or separate return, enter spouse's name and social security number above.

1. ☐ Single
2. ☐ Married filing joint return
3. ☐ Married filing separate return
4. ☐ Head of household
5. ☐ Qualifying widow(er)

6. Exemptions Enter the same number claimed on federal return.

- a. ☐ Yourself
 - b. ☐ Spouse
 - c. ☐ Other dependents
 - d. ☐ Total exemptions
- If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

Election campaign fund

I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).

	7. Yourself	8. Spouse	7. Yourself	8. Spouse
Constitution	<input type="checkbox"/>	<input type="checkbox"/>	Republican	<input type="checkbox"/>
Democratic	<input type="checkbox"/>	<input type="checkbox"/>	No Specific	<input type="checkbox"/>
Libertarian	<input type="checkbox"/>	<input type="checkbox"/>	None	<input type="checkbox"/>
Natural Law	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

ATTACH PAYMENT HERE	INCOME. See instructions, page 6.					
	9. Enter your federal adjusted gross income from federal Form 1040, line 36; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.			9	00	
	10. Additions from Form 39R, Part A, line 7. Attach Form 39R.			10	00	
	11. Total. Add lines 9 and 10.			11	00	
	12. Subtraction from Form 39R, Part B, line 22. Attach Form 39R.			12	00	
	13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11.			13	00	
	If you have an NOL and are electing to forego the carryback period, check here. <input type="checkbox"/>					
	TAX COMPUTATION. See instructions, page 6.					
	ATTACH STATE W-2 COPIES HERE	Standard Deduction For Most People	14. CHECK—	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		
			b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse			
c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 40. <input type="checkbox"/>						
Single or Married filing Separately: \$5,000		15. Itemized deductions. Attach federal Schedule A. Federal limits apply.	15	00		
		16. All state and local income or general sales taxes included on federal Schedule A, line 5	16	00		
Head of Household: \$7,300		17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero.	17	00		
		18. Standard deduction. See instructions, page 7, if you checked any box on line 14.	18	00		
Married filing Jointly or Qualifying Widow(er): \$10,000		19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero.	19	00		
		20. Multiply \$3,200 by the number of exemptions claimed on line 6d. Federal limits apply.	20	00		
		21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero.	21	00		
	22. Tax from tables or rate schedule. See instructions, page 34.	22	00			

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

23. Tax amount from line 22.			23		00
CREDITS. Limits apply. See instructions, page 8.					
24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s).	24		00		
25. Credit for contributions to Idaho educational entities	25		00		
26. Credit for contributions to Idaho youth and rehabilitation facilities	26		00		
27. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44.	27		00		
28. TOTAL CREDITS. Add lines 24 through 27.			28		00
29. Subtract line 28 from line 23. If line 28 is more than line 23, enter zero.			29		00
OTHER TAXES. See instructions, page 9.					
30. Fuels tax due. Attach Form 75.			30		00
31. Sales/Use tax due on mail order, Internet, and other nontaxed purchases			31		00
32. Total Tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44.			32		00
33. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.			33		00
34. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. <input type="checkbox"/>			34	10	00
35. TOTAL TAX. Add lines 29 through 34.			35		00
DONATIONS. See instructions, page 9.					
36. I wish to donate to the Nongame Wildlife Conservation Fund.			36		00
37. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.			37		00
38. I wish to donate to the Idaho Guard and Reserve Family Support Fund.			38		00
39. TOTAL TAX PLUS DONATIONS. Add lines 35 through 38.			39		00
PAYMENTS and OTHER CREDITS. See instructions, page 9.					
40. Grocery credit. \$20 per person claimed on line 6d			40		00
41. Additional grocery credit. \$15 per person 65 or older claimed on line 14a			41		00
42. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R.			42		00
43. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75.			43		00
44. Idaho income tax withheld. Attach Form(s) W-2.			44		00
45. 2005 Form 51 payment(s) and amount applied from 2004 return			45		00
46. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 40 through 45.			46		00
TAX DUE or REFUND. See instructions, page 10.					
If line 39 is more than line 46, GO TO LINE 47. If line 39 is less than line 46, GO TO LINE 50.					
47. TAX DUE. Subtract line 46 from line 39.			47		00
48. Penalty _____ Interest from the due date _____ Enter total _____			48		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. <input type="checkbox"/>					
49. TOTAL DUE. Add lines 47 and 48. Make check or money order payable to the Idaho State Tax Commission.			49		00
50. OVERPAID. Line 46 minus lines 39 and 48. This is the amount you overpaid.			50		00
51. REFUND. Amount of line 50 to be refunded to you.			51		00
52. ESTIMATED TAX. Amount of line 50 to be applied to your 2006 estimated tax.			52		00
53. DIRECT DEPOSIT. See instructions, page 11.					
• Routing No. <input type="text"/>			• Account No. <input type="text"/>		
			Type of <input type="checkbox"/> Checking		
			Account: <input type="checkbox"/> Savings		
AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.					
54. Total tax due (line 49) or overpayment (line 50) on this return			54		00
55. Refund from original return plus additional refunds			55		00
56. Tax paid with original return plus additional tax paid			56		00
57. Amended tax due or refund. Add lines 54 and 55 and subtract line 56.			57		00
• <input type="checkbox"/> Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.					
SIGN HERE	Your signature		Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Spouse's signature (if a joint return, BOTH MUST SIGN)		Daytime phone	Address and phone number	

ELECTRONIC FILING
IDAHO STATE TAX COMMISSION
GENERIC RECORD LAYOUT FOR FORM 40

FIELD	IDENTIFICATION	LENGTH	DESCRIPTION
	Byte Count, Page 1	4	"2752" or fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "****"
000	Record ID Type	6	"STbbbb"
001	Form Number	6	"0001bb"
002	Page Number	5	"PG01b"
003	Taxpayer Identification Number	9	N (Primary SSN)
004	Filler	1	Blank
005	Form/Schedule Number	7	N Value "0000001"
IRS 010	State Code	2	Value "ID"
IRS 011	City Code	2	NO ENTRY
IRS 019	State-Only-Indicator	2	"SO" (State Only return data)
A copy of the Federal return must be included with a state only filing.			
IRS 020	Declaration Control Number	14	Numeric (Same as IRS)
IRS 023	Return Sequence Number	16	Numeric
IRS 024	Direct Deposit	1	Numeric 1= Direct Deposit Blank or 0 = No
IRS 025	State-Return-Flag	1	Numeric
IRS 027	Direct Debit Date	8	Numeric (Not used for Idaho)
IRS 028	Direct Debit Amount	12	Numeric (Not used for Idaho)
IRS 030	State-Routing Transit Number	9	Numeric
IRS 032	State-Return-Indicator	1	N 0 = No State RTN Present 1 = State RTN found 2 = State RTN not found
IRS 035	State-Deposit Account Number	17	Alphanumeric
IRS 040	State-Checking Acct.	1	Alpha Values X or Blank
IRS 048	State-Savings Acct.	1	Alpha Values X or Blank
IRS 049	Online State Return	1	Alpha Value "O" = On-line
IRS 050	State Numeric Area	27	Numeric
IDTC.10	Preparer SSN/PTIN	9	Alpha/Numeric (byte 01-09)
IDTC.20	Preparer EIN	9	Numeric (byte 10-18)
IDTC.30	Preparer ZIP	5	Numeric (byte 19-23)
IDTC.40	Preparer ZIP+4	4	Numeric (byte 24-27)
IRS 052	State Alphanumeric Area	93	Alphanumeric

IDTC.10	Mailbox ID	5	Alphanumeric (Required)
IDTC.20	Preparer Firm Name	35	Alphanumeric
IDTC.30	Preparer Address	30	Alphanumeric
IDTC.40	Preparer City	20	Alphanumeric
IDTC.50	Preparer State	2	Numeric
IDTC.60	Preparer Self-Employment Ind.	1	Alphanumeric
IRS 055	Spouse SSN	9	Numeric
IRS 060	Name Line 1	35	Alphanumeric
IDTC.10	Prime Last Name	32	Alphanumeric
IDTC.20	Suffix	3	Alphanumeric
IRS 062	Date of Death Primary	8	Numeric (YYYYMMDD)
IRS 065	Name Line 2	35	Alphanumeric
IDTC.10	Spouse Last Name	32	Alphanumeric
IDTC.20	Suffix	3	Alphanumeric
IRS 068	Date of Death Secondary	8	Numeric (YYYYMMDD)
IRS 070	Name Line 3	35	Alphanumeric
IDTC.10	Prime First Name	16	Alpha (byte 01-16)
IDTC.20	Prime Middle Initial	1	Alpha (byte 17)
IDTC.30	Spouse First Name	16	Alpha (byte 18-33)
IDTC.40	Spouse Middle Initial	1	Alpha (byte 34)
	Filler	1	NOT USED (byte 35)
IRS 074	C/O Address	35	Alphanumeric
IRS 075	Address Line 1	35	Alphanumeric
IRS 077	Foreign Street Address	35	Alphanumeric
IRS 080	Address Line 2-Care if address	35	Alphanumeric
IRS 085	City	22	Alphanumeric
IRS 087	Foreign City/State or Providence	35	Alphanumeric
IRS 090	City Code	5	No Entry
IRS 095	State Abbreviation	2	Alpha
IRS 098	Foreign Country	22	Alpha

IRS 100	Zip Code	12	Numeric
IDTC.10	Zip Code	5	Numeric (Byte 01-05)
IDTC.20	Zip Code Extension	4	Numeric (Byte 06-09)
IDTC.30	Delivery Point Bar Code Location	3	Numeric (byte 10-12)
IRS 105	County	20	NO ENTRY
IRS 110	County Code	5	NO ENTRY
IRS 115	Telephone Number	12	Numeric Example: 2083347569 (removed dashes)
IRS 120	Primary TP Signature	5	Numeric
IRS 125	Spouse Signature	5	Numeric
IRS 126	ERO EFIN/PIN	11	Numeric
IRS 150	Federal Filing Status	1	Numeric Valid Codes:1,2,3,4,5
IRS 155	Total Federal Exemptions	2	Numeric Valid Range: 00 – 99
IRS 160	Wages, Salaries, Tips	12	Optional Entry
IRS 165	Taxable Interest	12	Optional Entry
IRS 170	Tax Exempt Interest	12	Optional Entry
IRS 175	Dividends	12	Optional Entry
IRS 180	State Refund	12	Optional Entry
IRS 185	Taxable Social Security Benefit	12	Optional Entry
IRS 190	Keogh Plan & SEP Deductions	12	Optional Entry
IRS 195 Line 9	Adjusted Gross Income	12	Numeric
IRS 200	Standard/Itemized Deductions	12	Optional Entry
IRS 205	Earned Income Credit	12	Optional Entry
IRS 300	Alphanumeric Field 1	80	Alphanumeric
IDTC.10	Software Developer Code	10	Alphanumeric (byte 01-10)
IDTC.20	Paid Preparer Name	31	Alpha (byte 11-41) 1040 Seq. 1340
IDTC.30	Preparer Phone #	10	Numeric (byte 42-51)
IDTC.40	Non Paid Preparer	13	Alpha (byte 52-64) 1040 Seq. 1338
IDTC.50	Preparer State EIN	16	Alphanumeric (byte 65-80)
IRS 305	Alphanumeric Field 2	80	Alphanumeric
IDTC.060	Paid Preparer	1	(byte 1) 1 For Yes 0 or Blank for No

IDTC.065	FFA Indicator	1	(byte 2) 1 For Yes 0 or Blank for No
IDTC.066	No Entry	1	(byte 3)
IDTC.070	Forms Mailer Yes	1	Numeric (byte 4) 1 For Yes 0 or Blank for No
IDTC.075	Forms Mailer No	1	Numeric (byte 5) 1 For Yes 0 or Blank for No
IDTC.080 Line 6a	Exemption	1	Numeric (byte 6) 1 For Yes 0 or Blank for No
IDTC.090 Line 6b	Spouse Exemption	1	Numeric (byte 7) 1 For Yes 0 or Blank for No
IDTC.100 Line 6c	Other Exemptions	2	Numeric (byte 8-9) 1 –99 = Yes 0 or Blank = No
IDTC.110 Line 7	Prime—Campaign Fund	1	Alpha (byte 10) 0 or blank for no 1=Constitution 2=Democratic 3=Libertarian 4=Natural law 5=Republican 6=no specific 7=None
IDTC. 120 Line 8	Spouse----Campaign Fund	1	Alpha (byte 11) 0 or blank for no 1=Constitution 2=Democratic 3=Libertarian 4=Natural law 5=Republican 6=no specific 7=None
IDTC.130 Line 14a	Prime over 65 Indicator	1	Numeric (byte 12) 1 For Yes 0 or Blank for No
IDTC.140 Line 14a	Spouse Over 65 Indicator	1	Numeric (byte 13) 1 For Yes 0 or Blank for No
IDTC.150 Line 14b	Prime Blind Indicator	1	Numeric (byte 14) 1 For Yes 0 or Blank for No
IDTC.160 Line 14b	Spouse Blind Indicator	1	Numeric (byte 15) 1 For Yes 0 or Blank for No

IDTC.170 Line 14c	Claimed Dependent Indicator	1	Numeric (byte 16) 1 For Yes 0 or Blank for No
IDTC.180 Line 34	DPA Indicator	1	Numeric (byte 17) 1 For Yes 0 or Blank for No
IDTC.190	Required to File Individual (See Worksheet)	1	Numeric (byte 18) 1 For Yes 0 or Blank for No
IDTC.200	Penalty MSA Indicator	1	Numeric (byte 19) 1 For Yes 0 or Blank for No
IDTC.220	Form Code	1	Alphanumeric(byte 20) Value: 'A' = Form 40
IDTC.225	NOL Forego Carry back Period. Form 40 Line 13 Check Box	1	Numeric (byte 21) 1 For Yes 0 or Blank for No
IDTC.230	Prime Months in Idaho	2	Not Used for this Form
IDTC.240	Spouse Months in Idaho	2	Not Used for this Form
IDTC.250	Prime Residency	1	Not Used for this Form
IDTC.260	Spouse Residency Status	1	Not Used for this Form
IDTC.270	Prime Residency State	2	Not Used for this Form
IDTC.280	Spouse Residency State	2	Not Used for this Form
IDTC.290	Amended Return Indicator	1	Numeric (byte 32) Values: 1 For Yes 0 or Blank for No
IDTC.300	Amended Return Reason	1	Numeric (byte 33) Values: 0 or Blank for No 1 = Federal Audit 2 = Capital Loss Carry back 3 = Other (attach explanation. Use Form Misc. Statements.)
IDTC.310	Prime Deceased	8	NO ENTRY Now IRS 062
IDTC.350	Spouse Deceased	8	NO ENTRY Now IRS 068
IRS 310	Alphanumeric Field 3	80	Alphanumeric
IRS 315	Alphanumeric Field 4	80	Alphanumeric
IRS 320	Alphanumeric Field 5	80	Alphanumeric
IRS 325	Alphanumeric Field 6	80	Alphanumeric
IRS 330	Alphanumeric Field 7	80	Alphanumeric
IRS 335	Alphanumeric Field 8	80	Alphanumeric

IRS 350	Numeric Field 1 Amount Remitted	12	NO ENTRY
IRS 355 Line 10	Numeric Field 2 Additions from Form 39R, Part A Line 7	12	Numeric
IRS 360 Line 12	Numeric Field 3 Subtraction from Form 39R, Part B Line 22	12	Numeric
IRS 365 Line 13	Numeric Field 4 Total Adjusted Income	12	Numeric Line 12 minus line 11
IRS 370 Line 15	Numeric Field 5 Itemized Deductions	12	Numeric
IRS 375 Line 16	Numeric Field 6 State, local or general sales included on Federal schedule A.	12	Numeric
IRS 380 Line 18	Numeric Field 7 Standard Deduction	12	Numeric
IRS 385 Line 20	Numeric Field 8 Exemptions	12	Numeric
IRS 390 Line 21	Numeric Field 9 Taxable Income	12	Numeric
IRS 395 Line 22	Numeric Field 10 Tax	12	Numeric
IRS 400 Line 24	Numeric Field 11 Tax Paid Other State	12	Numeric
IRS 405 Line 25	Numeric Field 12 Educational Contributions	12	Numeric Limitations Apply Lesser of \$100/\$200 or 20% of tax minus other states credit if applicable.
IRS 410 Line 26	Numeric Field 13 Idaho youth and Rehabilitation contribution.	12	Numeric Limitations Apply Lesser of \$100/\$200 or 20% of tax minus other states credit, education and allowed ITC if applicable.
IRS 415 Line 27	Numeric Field 14 Total Business Credits	12	Numeric From Form 44, part I, line 14
IRS 420 Line 30	Numeric Field 15 Special Fuels Tax Due	12	Numeric From Form 75 Section IV Line 4.
IRS 425 Line 31	Numeric Field 16 Sales/Use tax	12	Numeric Include Use Tax from Form 75 Section IV, Line 5
IRS 430 Line 32	Numeric Field 17 Total tax from Recapture of income tax credits.	12	Numeric From Form 44, part II, line 10

IRS 435 Line 33	Numeric Field 18 Tax from recapture of qualified investment exemption.	12	Numeric (No Entry) From Form 49ER
IRS 440 Line 34	Numeric Field 19 Permanent Building Fund	12	Numeric See Gross Income Worksheet
IRS 445 Line 35	Numeric Field 20 Total Tax	12	Numeric
IRS 450 Line 36	Numeric Field 21 Non-Game Wildlife Conservation	12	Numeric
IRS 455 Line 37	Numeric Field 22 Children's Trust Fund	12	Numeric
IRS 460 Line 38	Numeric Field 23 Idaho Guard and Reserve Family Support Fund	12	Numeric
IRS 465 Line 40	Numeric Field 24 Grocery Credit	12	Numeric Line 40 = Line 6d * \$20.00
IRS 470 Line 41	Numeric Field 25 Additional Grocery Credit	12	Numeric Line 41 = Line 14a * \$15.00
IRS 475 Line 42	Numeric Field 26 Old Age Home Credit, Developmentally Disabled	12	Numeric Limitations Apply
IRS 480 Line 43a	Numeric Field 27 Special Fuels Tax Refund	12	Numeric From Form 75, Section IV Line 2
IRS 485 Line 43b	Numeric Field 28 Gasoline Tax Refund	12	Numeric From Form 75, Section IV Line 1
IRS 490 Line 44	Numeric Field 29 Idaho Income Tax Withheld	12	Numeric
IRS 495 Line 45	Numeric Field 30 Form 51 Payments	12	Numeric
IRS 500 Line 47	Numeric Field 31 Tax Due	12	Numeric
IRS 505 Line 48a	Numeric Field 32 Penalty	12	Numeric
IRS 510 Line 48b	Numeric Field 33 Interest	12	Numeric
IRS 515 Line 49	Numeric Field 34 Total Due	12	Numeric
IRS 520 Line 50	Numeric Field 35 Overpaid	12	Numeric
IRS 525 Line 51	Numeric Field 36 Amount to be Refunded	12	Numeric
IRS 530 Line 52	Numeric Field 37 Amount to Be Applied to 2006 Taxes	12	Numeric

AMENDED RETURN, check the box.
See instructions, page 12 for the reasons
for amending and enter the number.

☐

A

R

F

W

M

For calendar year 2005, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial	Last name	Your Social Security Number (required)
	Spouse's first name and initial	Last name	Spouse's Social Security Number (required)
	Mailing address		<input type="checkbox"/> Taxpayer deceased in 2005
	City, State and Zip Code		<input type="checkbox"/> Spouse deceased in 2005

If you or your spouse are nonresident aliens for federal purposes, check here. ☐ Do you need tax forms mailed to you next year? ☐ Yes ☐ No

Residency status
Check one for yourself and one for your spouse if a joint return.

Resident	Idaho Resident on Active Military Duty	Nonresident	Part-Year Resident	Military Nonresident
1. Yourself <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	5. <input type="checkbox"/>
2. Spouse <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	5. <input type="checkbox"/>

Full months in Idaho this year ☐ Yourself ☐ Spouse

Indicate current state of residence.

Filing status If filing married joint or separate return, enter spouse's name and social security number above. 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married filing joint return 3. <input type="checkbox"/> Married filing separate return 4. <input type="checkbox"/> Head of household 5. <input type="checkbox"/> Qualifying widow(er)	6. Exemptions Enter the same number claimed on federal return. a. <input type="checkbox"/> Yourself b. <input type="checkbox"/> Spouse c. <input type="checkbox"/> Other dependents d. <input type="checkbox"/> Total exemptions <div>If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."</div>	Election campaign fund I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return). 7. Yourself 8. Spouse Constitution <input type="checkbox"/> <input type="checkbox"/> Republican <input type="checkbox"/> <input type="checkbox"/> Democratic <input type="checkbox"/> <input type="checkbox"/> No Specific <input type="checkbox"/> <input type="checkbox"/> Libertarian <input type="checkbox"/> <input type="checkbox"/> None <input type="checkbox"/> <input type="checkbox"/> Natural Law <input type="checkbox"/> <input type="checkbox"/>
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ATTACH PAYMENT HERE	IDAHO INCOME. See instructions, page 12.	Idaho Amounts		
	9. Wages, salaries, tips, etc. Attach Form(s) W-2.	9	00	
ATTACH STATE W-2 COPIES HERE	10. Taxable interest income	10	00	
	11. Dividend income	11	00	
	12. Alimony received	12	00	
	13. Business income or (loss). Attach federal Schedule C or C-EZ.	13	00	
	14. Capital gain or (loss). If required, attach federal Schedule D.	14	00	
	15. Other gains or (losses). Attach federal Form 4797.	15	00	
	16. IRA distributions (taxable amount)	16	00	
	17. Pensions and annuities (taxable amount)	17	00	
	18. Rents, royalties, partnerships, S corporations, trusts, etc. Attach federal Schedule E.	18	00	
	19. Farm income or (loss). Attach federal Schedule F.	19	00	
	20. Unemployment compensation	20	00	
	21. Other income. Attach explanation.	21	00	
	22. TOTAL INCOME. Add lines 9 through 21.	22	00	
	IDAHO ADJUSTMENTS. See instructions, page 13.			
	23. Deductions for IRAs and health savings account	23	00	
	24. Moving expenses. Attach federal Form 3903.	24	00	
	25. Deductions for self-employment tax, health insurance, and qualified retirement plans	25	00	
	26. Penalty on early withdrawal of savings	26	00	
27. Other deductions. See instructions.	27	00		
28. TOTAL ADJUSTMENTS. Add lines 23 through 27.	28	00		
29. ADJUSTED GROSS INCOME. Subtract line 28 from line 22.	29	00		

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Your signature	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number	

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		Column A - Total		Column B - Idaho	
ADJUSTMENTS See page 14	30. Enter amount from federal Form 1040, line 36, 1040A, line 21, or 1040EZ, line 4 in Column A. Enter amount from line 29 in Column B.	30	00		00
	31. Additions from Form 39NR, Part A, line 5. Attach Form 39NR.	31	00		00
	32. Income after additions. Add lines 30 and 31.	32	00		00
	33. Subtractions from Form 39NR, Part B, line 26. Attach Form 39NR.	33	00		00
	34. TOTAL ADJUSTED INCOME. Subtract line 33 from line 32.	34	00		00
35. a. Check if age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. Check if blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 40 and 61. <input type="checkbox"/>					
Standard Deduction For Most People Single or Married filing Separately: \$5,000 Head of Household: \$7,300 Married filing Jointly or Qualifying Widow(er): \$10,000	36. Itemized deductions. Attach federal Schedule A. Federal limits apply.	36			00
	37. All state and local income or general sales taxes included on federal Schedule A, line 5.	37			00
	38. Subtract line 37 from line 36.	38			00
	39. Standard deduction. See instructions, page 15, if you checked any boxes on line 35.	39			00
	40. Multiply \$3,200 by the number of exemptions claimed on line 6d. Federal limits apply.	40			00
	41. Add line 40 and the LARGER of line 38 or line 39.	41			00
	42. Idaho percentage. Divide line 34, Column B, by line 34, Column A.	42			%
	43. Multiply amount on line 41 by the percentage on line 42 and enter the result here.	43			00
	44. Idaho taxable income. Subtract line 43 from line 34, Column B.	44			00
	45. TAX from tables or rate schedule. See instructions, page 34.	45			00
	46. Income tax paid to other states. Attach Form 39NR and other state return.	46			00
	47. Credit for contributions to Idaho educational entities.	47			00
	48. Credit for contributions to Idaho youth and rehabilitation facilities.	48			00
	49. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44.	49			00
	50. Line 45 minus lines 46 through 49. If less than zero, enter zero.	50			00
OTHER TAXES See page 16	51. Fuels tax due. Attach Form 75.	51			00
	52. Sales/Use tax due on mail order, Internet, and other nontaxed purchases.	52			00
	53. Total tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44.	53			00
	54. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.	54			00
	55. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. <input type="checkbox"/>	55		10	00
	56. TOTAL TAX. Add lines 50 through 55.	56			00
DONATIONS See page 16	57. I wish to donate to the Nongame Wildlife Conservation Fund.	57			00
	58. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.	58			00
	59. I wish to donate to the Idaho Guard and Reserve Family Support Fund.	59			00
	60. TOTAL TAX PLUS DONATIONS. Add lines 56 through 59.	60			00
PAYMENTS See page 17	61. Grocery credit. Nonresidents do not qualify. See instructions, page 17.	61			00
	62. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39NR.	62			00
	63. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75.	63			00
	64. Idaho income tax withheld. Attach Form(s) W-2.	64			00
	65. 2005 Form 51 payment(s) and amount applied from 2004 return.	65			00
	66. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 61 through 65.	66			00
TAX DUE/REFUND See page 18	If line 60 is more than line 66, GO TO LINE 67. If line 60 is less than line 66, GO TO LINE 70.				
	67. TAX DUE. Subtract line 66 from line 60.	67			00
	68. Penalty _____ Interest from the due date _____ Enter total.	68			00
	Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. <input type="checkbox"/>				
	69. TOTAL DUE. Add lines 67 and 68.	69			00
	70. OVERPAID. Line 66 minus lines 60 and 68.	70		00	
	71. REFUND. Amount of line 70 to be refunded to you.	71		00	
	72. ESTIMATED TAX. Amount of line 70 to be applied to your 2006 estimated tax.	72			00
AMENDED RETURN page 18	AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.				
	73. Total tax due (line 69) or overpayment (line 70) on this return.	73			00
	74. Refund from original return plus additional refunds.	74			00
	75. Tax paid with original return plus additional tax paid.	75			00
	76. Amended tax due or refund. Add lines 73 and 74 and subtract line 75.	76			00

**IDAHO STATE TAX COMMISSION
GENERIC RECORD LAYOUT FOR FORM 43**

FIELD	IDENTIFICATION	LENGTH	DESCRIPTION
	Byte Count, Page 1	4	"2752" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "****"
000	Record ID Type	6	"STbbbb"
001	Form Number	6	"0001bb"
002	Page Number	5	"PG01b"
003	Taxpayer Identification Number	9	N (Primary SSN)
004	Filler	1	Blank
005	Form/Schedule Number	7	N Value "0000001"
IRS 010	State Code	2	Value "ID"
IRS 011	City Code	2	NO ENTRY
IRS 019	State-Only-Indicator	2	"SO (State Only Return Data)" A copy of the federal return must be included with a state only filing
IRS 020	Declaration Control Number	14	Numeric (same as IRS)
IRS 023	Return Sequence Number	16	Numeric
IRS 024	Direct Deposit	1	Numeric 1= Direct Deposit Blank or 0 = No
IRS 025	State-Return-Flag	1	Numeric
IRS 027	Direct Debit Date	8	Numeric (Not used for Idaho)
IRS 028	Direct Debit Amount	12	Numeric (Not used for Idaho)
IRS 030	State-Routing Transit Number	9	Numeric
IRS 032	State-Return-Indicator	1	Numeric 0 = No State RTN Present 1 = State RTN found 2 = State RTN not found
IRS 035	State-Deposit Account Number	17	Alphanumeric
IRS 040	State-Checking Acct.	1	Alpha Values X or Blank
IRS 048	State-Savings Acct.	1	Alpha Values X or Blank
IRS 049	Online State Return	1	Alpha Value: "O" = On-line
IRS 050	State Numeric Area	27	Numeric
IDTC.10	Preparer SSN/PTIN	9	Numeric (byte 01-09)
IDTC.20	Preparer EIN	9	Numeric (byte 10-18)
IDTC.30	Preparer ZIP	5	Numeric (byte 19-23)
IDTC.40	Preparer ZIP+4	4	Numeric (Byte 24-27)

IRS 052	State Alphanumeric Area	93	Alphanumeric
IDTC.10	Mailbox ID	5	Alphanumeric (Required)
IDTC.20	Preparer Firm Name	35	Alphanumeric
IDTC.30	Preparer Address	30	Alphanumeric
IDTC.40	Preparer City	20	Alphanumeric
IDTC.50	Preparer State	2	Numeric
IDTC.60	Preparer Self-Employment Indicator	1	Alphanumeric
IRS 055	Spouse SSN	9	Numeric
IRS 060	Name Line 1	35	Alphanumeric
IDTC.10	Prime Last Name	32	Alphanumeric
IDTC.20	Suffix	3	Alphanumeric
IRS 062	Date of Death Primary	8	Numeric (YYYYMMDD)
IRS 065	Name Line 2	35	Alphanumeric
IDTC.10	Spouse Last Name	32	Alphanumeric
IDTC.20	Suffix	3	Alphanumeric
IRS 068	Date of Death Secondary	8	Numeric (YYYYMMDD)
IRS 070	Name Line 3	35	Alphanumeric
IDTC.10	Prime First Name	16	Alpha (byte 01-16)
IDTC.20	Prime Middle Initial	1	Alpha (byte 17)
IDTC.30	Spouse First Name	16	Alpha (byte 18-33)
IDTC.40	Spouse Middle Initial	1	Alpha (byte 34)
	Filler	1	NOT USED (byte 35)
IRS 074	C/O Address	35	Alphanumeric
IRS 075	Address Line 1	35	Alphanumeric
IRS 077	Foreign Street Address	35	Alphanumeric
IRS 080	Address Line 2	35	Alphanumeric
IRS 085	City	22	Alphanumeric
IRS 087	Foreign City/State or Province	35	Alphanumeric
IRS 090	City Code	5	NO ENTRY
IRS 095	State Abbreviation	2	Alpha
IRS 098	Foreign Country	22	Alpha
IRS 100	Zip Code	12	Numeric
IDTC.10	Zip Code	5	Numeric (byte 01-05)
IDTC.20	Zip Code Extension	4	Numeric (byte 06-09)
IDTC.30	Delivery Point Bar Code Loc	3	Numeric (byte 10-12)
IRS 105	County	20	NO ENTRY
IRS 110	County Code	5	NO ENTRY
IRS 115	Telephone Number	10	Numeric Example: 2083347569 (dash removed)

IRS 120	Primary TP Signature	5	Numeric
IRS 125	Spouse Signature	5	Numeric
IRS 126	ERO EFIN/PIN	11	Numeric
IRS 150	Federal Filing Status	1	Numeric Valid Codes:1,2,3,4,5
IRS 155	Total Federal Exemptions	2	Numeric Valid Range: 00 - 99
IRS 160	Wages, Salaries, Tips	12	Optional Entry
IRS 165	Taxable Interest	12	Optional Entry
IRS 170	Tax Exempt Interest	12	Optional Entry
IRS 175	Dividends	12	Optional Entry
IRS 180	State Refund	12	Optional Entry
IRS 185	Taxable Social Security Benefit	12	Optional Entry
IRS 190	Keogh Plan & SEP Deductions	12	Optional Entry
IRS 195 Line 9	Adjusted Gross Income	12	Numeric
IRS 200	Standard/Itemized Deductions	12	Optional Entry
IRS 205	Earned Income Credit	12	Optional Entry
IRS 300	Alphanumeric Field 1	80	
IDTC.010	Software Developer Code	10	Alpha (byte 01-10)
IDTC.020	Paid Preparer Name	31	Alpha (byte 11-41) 1040 Seq. 1340
IDTC.030	Preparer Phone #	10	Alpha (byte 42-51)
IDTC.040	Non Paid Preparer	13	Alpha (byte 52-64) 1040 Seq. 1330
IDTC.050	Preparer State EIN	16	Alpha (byte 65-80)
IRS 305	Alphanumeric Field 2	80	
IDTC.060	Paid Preparer	1	Alpha (byte 1) 1 For Yes 0 or Blank for No
IDTC.065	FFA Indicator	1	(Alpha (byte 2) 1 For Yes 0 or Blank for No
IDTC.066	Nonresident Alien Indicator	1	(byte 3) NO ENTRY
IDTC.070	Forms Mailer Yes	1	Numeric (byte 4) 1 For Yes 0 or Blank for No
IDTC.075	Forms Mailer No	1	Numeric (byte 5) 1 For Yes 0 or Blank for No
IDTC.080 Line 6a	Exemption	1	Numeric (byte 6) 1 For Yes 0 or Blank for No

IDTC.090 Line 6b	Spouse Exemption	1	Numeric (byte 7) 1 For Yes 0 or Blank for No
IDTC.100 Line 6c	Other Exemptions	2	Numeric (byte 8-9) 1 –99 = Yes 0 or Blank = No
IDTC.110 Line 7	Prime—Campaign Fund	1	Alpha (byte 10) 0 or blank for no 1=Constitution 2=Democratic 3=Libertarian 4=Natural law 5=Republican 6=no specific 7=None
IDTC. 120 Line 8	Spouse----Campaign Fund	1	Alpha (byte 11) 0 or blank for no 1=Constitution 2=Democratic 3=Libertarian 4=Natural law 5=Republican 6=no specific 7=None
IDTC.130 Line 35a	Prime Over 65 Indicator	1	Numeric (byte 12) 1 For Yes 0 or Blank for No
IDTC.140 Line 35a	Spouse Over 65 Indicator	1	Numeric (byte 13) 1 For Yes 0 or Blank for No
IDTC.150 Line 35b	Prime Blind Indicator	1	Numeric (byte 14) 1 For Yes 0 or Blank for No
IDTC.160 Line 35b	Spouse Blind Indicator	1	Numeric (byte 15) 1 For Yes 0 or Blank for No
IDTC.170 Line 35c	Claimed Dependent Indicator	1	Numeric (byte 16) 1 For Yes 0 or Blank for No
IDTC.180 Line 55	DPA Indicator	1	Numeric (byte 17) Values: 1 For Yes 0 or Blank for No
IDTC.190	Required to File Individual (See Instructions)	1	Numeric (byte 18) 1 For Yes 0 or Blank for No
IDTC.200	Penalty MSA Indicator	1	Numeric (byte 19) 1 For Yes 0 or Blank for No
IDTC.220	Form Code	1	Alphanumeric(byte 20) Value: "B" = Form 43

IDTC.225	NOL Forego Carry back Period Form 43 Line 29 checkbox	1	Numeric (byte 21) 1 For Yes 0 or Blank for No
IDTC.230	Prime Months in Idaho	2	Numeric (byte 22-23)
IDTC.240	Spouse Months in Idaho	2	Numeric (byte 24-25)
IDTC.250	Prime Residency Status	1	Numeric (byte 26) 0 or Blank for No 1. Resident 2. Resident active duty 3. Nonresident 4. Part-year resident 5. Military nonresident
IDTC.260	Spouse Residency Status	1	Numeric (byte 27) 0 or Blank for No 1. Resident 2. Resident active duty 3. Nonresident 4. Part-year resident 5. Military nonresident
IDTC.270	Prime Residency State	2	Alphanumeric (byte 28-29)
IDTC.280	Spouse Residency State	2	Alphanumeric (byte 30-31)
IDTC.290	Amended Return Indicator	1	Numeric (byte 32) 1 For Yes 0 or Blank for No
IDTC.300	Amended Return Reason	1	Numeric (byte 33) Values: 0 = None 1 = Federal Audit 2 = Capital Loss Carry back 3 = other (Use Form Misc. statements.)
IDTC.310	Prime Deceased	8	NO ENTRY Now IRS 062
IDTC.350	Spouse Deceased	8	NO ENTRY Now IRS 068
IRS 310	Alphanumeric Field 3	80	Alphanumeric
IRS 315	Alphanumeric Field 4	80	Alphanumeric
IRS 320	Alphanumeric Field 5	80	Alphanumeric
IRS 350	Numeric Field 1 Amount Remitted	12	NO ENTRY
IRS 355 Line 9	Numeric Field 2 Wages, Salaries, Tips	12	Numeric
IRS 360 Line 10	Numeric Field 3 Taxable Interest Income	12	Numeric
IRS 365 Line 11	Numeric Field 4 Dividend Income	12	Numeric
IRS 370 Line 12	Numeric Field 5 Alimony Received	12	Numeric

IRS 375 Line 13	Numeric Field 6 Business Income or (loss)	12	Numeric Federal Schedule C or C-EZ
IRS 380 Line 14	Numeric Field 7 Capital gains or (loss)	12	Numeric Federal Schedule D
IRS 385 Line 15	Numeric Field 8 Other gains or (losses)	12	Numeric Federal Form 4797
IRS 390 Line 16	Numeric Field 9 IRA Distributions	12	Numeric
IRS 395 Line 17	Numeric Field 10 Pensions and Annuities	12	Numeric
IRS 400 Line 18	Numeric Field 11 Rents, Royalties (etc.)	12	Numeric From Federal schedule E
IRS 405 Line 19	Numeric Field 12 Farm Income or (loss)	12	Numeric Federal Schedule F
IRS 410 Line 20	Numeric Field 13 Unemployment Compensation	12	Numeric
IRS 415 Line 21	Numeric Field 14 Other Income	12	Numeric
IRS 420 Line 23	Numeric Field 15 IRA deductions	12	Numeric
IRS 425 Line 24	Numeric Field 16 Moving expenses.	12	Numeric Federal Form 3903 or 3903-
IRS 430 Line 25	Numeric Field 17 Self Employment, health insurance and qualified retirement plans.	12	Numeric
IRS 435 Line 26	Numeric Field 18 Penalty Early Savings Withdrawal	12	Numeric
IRS 440 Line 27	Numeric Field 19 Other Deductions (see instructions)	12	Numeric
IRS 445 Line 29	Numeric Field 20 Idaho Adjusted Gross Income	12	Numeric
IRS 450 Column A, line 30.	Numeric Field 21 Gross Income	12	Numeric
IRS 455 Column B Line 31b	Numeric Field 22 Additions from Form 39NR, Part A, Line 5	12	Numeric
IRS 460 Column B Line 33b	Numeric field 23 Subtractions from Form 39NR, Part B, Line 26	12	Numeric
IRS 465 Column A Line 34a	Numeric Field 24 Federal Total Adjusted Income.	12	Numeric

IRS 470 Column B Line 34b	Numeric Field 25 Idaho Total Adjusted Income.	12	Numeric
IRS 475 Line 36	Numeric Field 26 Itemized Deductions	12	Numeric
IRS 480 Line 37	Numeric Field 27 State Income Tax in Itemized Deduction	12	Numeric
IRS 485 Line 39	Numeric Field 28 Standard Deductions	12	Numeric
IRS 490 Line 40	Numeric Field 29 Exemptions	12	Numeric
IRS 495 Line 44	Numeric Field 30 Idaho Taxable Income	12	Numeric
IRS 500 Line 45	Numeric Field 31 Tax	12	Numeric
IRS 505 Line 46	Numeric Field 32 Tax Paid Other States	12	Numeric
IRS 510 Line 47	Numeric Field 33 Educational Contributions	12	Numeric Limitations Apply Lesser of \$100/\$200 or 20% of tax minus other states credit if applicable.
IRS 515 Line 48	Numeric Field 34 Credit for Idaho Youth and Rehab	12	Numeric
IRS 520 Line 49	Numeric Field 35 Total business credits	12	Numeric From Form 44, part II line 14
IRS 525 Line 51	Numeric Field 36 Fuels Tax Due	12	Numeric Form 75 Section IV, Line 4
IRS 530 Line 52	Numeric Field 37 Sales/Use Tax	12	Numeric Include Use Tax from Form 75 Section IV, Line 5
IRS 535 Line 53	Numeric Field 38 Tax from recapture of income tax credits.	12	Numeric From Form 44, part II, line10
IRS 540 Line 54	Numeric Field 39 Tax form recapture of qualified investment exemption	12	Numeric (No entry) From Form 49ER
IRS 545 Line 55	Numeric Field 40 Permanent Building Fund	12	Numeric See Gross Income Worksheet
IRS 550 Line 56	Numeric Field 41 Total Tax	12	Numeric
IRS 555 Line 57	Numeric Field 42 Non-game Wildlife Conservation Fund	12	Numeric
IRS 560 Line 58	Numeric Field 43 Children's Trust Fund	12	Numeric

IRS 565 Line 59	Numeric Field 44 Idaho guard and reserve family support fund.	12	Numeric
IRS 570 Line 61	Numeric Field 45 Grocery Credit	12	Numeric
IRS 575 Line 62	Numeric Field 46 Old Age Home Credit, or Developmentally Disabled	12	Numeric Limitations Apply
IRS 580 Line 63a	Numeric Field 47 Special Fuels Tax Refund	12	Numeric From Form 75 Section IV, Line 2
IRS 585 Line 63b	Numeric Field 48 Gasoline Tax Refund	12	Numeric From Form 75 Section IV, Line 1
IRS 590 Line 64	Numeric Field 49 Idaho Income Tax Withheld	12	Numeric
IRS 595 Line 65	Numeric Field 50 Form 51 Payments	12	Numeric
IRS 600 Line 67	Numeric Field 51 Tax Due	12	Numeric
IRS 605 Line 68a	Numeric Field 52 Penalty	12	Numeric
IRS 610 Line 68b	Numeric Field 53 Interest	12	Numeric
IRS 615 Line 69	Numeric Field 54 Total Due	12	Numeric
IRS 620 Line 70	Numeric Field 55 Overpaid	12	Numeric
IRS 625 Line 71	Numeric Field 56 Amount to be refunded	12	Numeric
IRS 630 Line 72	Numeric Field 57 Amount to be Applied to 2006 Taxes	12	Numeric

2005 INDIVIDUAL INCOME TAX RATES

SINGLE

At Least	Less than	Tax	Rate	
1	1,159	0.00	plus 1.6%	of the amount over 0
1,159	2,318	18.54	plus 3.6%	of the amount over 1,159
2,318	3,477	60.26	plus 4.1%	of the amount over 2,318
3,477	4,636	107.78	plus 5.1%	of the amount over 3,477
4,636	5,794	166.89	plus 6.1%	of the amount over 4,636
5,794	8,692	237.53	plus 7.1%	of the amount over 5,794
8,692	23,178	443.29	plus 7.4%	of the amount over 8,692
23,178		1,515.25	plus 7.8%	of the amount over 23,178

MARRIED

At Least	Less than	Tax	Rate	
1	2,318	0.00	plus 1.6%	of the amount over 0
2,318	4,636	37.09	plus 3.6%	of the amount over 2,318
4,636	6,953	120.54	plus 4.1%	of the amount over 4,636
6,953	9,271	215.54	plus 5.1%	of the amount over 6,953
9,271	11,589	333.76	plus 6.1%	of the amount over 9,271
11,589	17,383	475.16	plus 7.1%	of the amount over 11,589
17,383	46,356	886.53	plus 7.4%	of the amount over 17,383
46,356		3030.53	plus 7.8%	of the amount over 46,356